



**Nicole Galloway, CPA**

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**Missouri State Auditor**

**Monthly Report on Municipal Court  
and Revenue Filings  
April 2022**

Report No. 2022-031

June 2022

[auditor.mo.gov](https://auditor.mo.gov)

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# Monthly Report on Municipal Court and Revenue Filings

## April 2022

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## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by April 30, 2022, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 14 cities is presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in April 2022, after their filing deadline. The filing status for these 42 cities and 6 villages is presented in summary on page 3 and by individual entity in Appendixes B to G.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Municipal Court and Revenue Filings

April 2022

## Executive Summary

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### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 14 cities with a fiscal year end of October 31, 2021, whose financial report was due by April 30, 2022. Of the 14 municipalities, 13 filed the financial report timely. Of the 13 municipalities required to file an addendum, 10 filed timely. Of the 6 municipalities required to file a certification, 4 filed timely.

This report includes the filing status for 42 cities and 6 villages that filed at least one of the items (financial report, addendum, or certification) in April 2022, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 30 filed an addendum, and 14 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due April 30, 2022

Fiscal Year Ended October 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	Yes	April 14, 2022	No	No
Clay	City of Smithville	Yes	March 17, 2022	Yes	n/a
Cole	City of Jefferson City	Yes	April 11, 2022	Yes	Yes
Holt	City of Maitland	Yes	April 27, 2022	Yes	n/a
	City of Oregon	Yes	April 27, 2022	No	n/a
Jackson	City of Raytown	Yes	April 28, 2022	Yes	Yes
Jasper	City of Asbury	Yes	March 14, 2022	n/a	n/a
	City of Cartersville	No		No	No
	City of Webb City	Yes	April 28, 2022	Yes	Yes
	City of Joplin	Yes	April 28, 2022	Yes	Yes
Jefferson	City of De Soto	Yes	April 19, 2022	Yes	n/a
Laclede	City of Conway	Yes	March 15, 2022	Yes	n/a
Linn	City of Marceline	Yes	April 21, 2022	Yes	n/a
Platte	City of Platte City	Yes	April 29, 2022	Yes	n/a
Total Filed		13		10	4
Total Not Filed		1		3	2
Total n/a		0		1	8

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2021  
Filed in April 2022

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Linn	City of Bucklin	**	May 13, 2021	Yes	n/a
Platte	City of Camden Point	***	August 17, 2021	Yes	n/a
Total Filed		0		2	0

\*\* Filed by June 30, 2021.

\*\*\* Filed after June 30, 2021, but before April 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix C  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due September 30, 2021  
Filed in April 2022

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Camden	Village of Sunrise Beach	***	October 19, 2021	Yes	**
Jefferson	City of Crystal City	***	October 4, 2021	Yes	Yes
Lawrence	City of Verona	***	October 1, 2021	Yes	Yes
Montgomery	Village of Rhineland	**	April 23, 2021	Yes	n/a
St. Francois	City of Leadwood	**	April 6, 2021	Yes	n/a
St. Louis	Village of Hillsdale	**	September 17, 2021	**	Yes
Total Filed		0		5	3

\*\* Filed by September 30, 2021.

\*\*\* Filed after September 30, 2021, but before April 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due November 30, 2021  
Filed in April 2022

Fiscal Year Ended May 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Pettis	City of La Monte	**	October 19, 2021	Yes	Yes
Pike	City of Louisiana	**	November 29, 2021	Yes	n/a
Total Filed		0		2	1

\*\* Filed by November 30, 2021.

n/a Entities without a municipal judge are not required to file a certification.



Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2021  
Filed in April 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Purdy	***	January 10, 2022	Yes	n/a
Barton	City of Lamar	**	November 15, 2021	Yes	n/a
Caldwell	City of Braymer	**	October 11, 2021	Yes	n/a
Dunklin	City of Campbell	***	March 5, 2022	Yes	Yes
	City of Holcomb	***	March 1, 2022	Yes	n/a
Greene	City of Ash Grove	**	October 19, 2021	***	Yes
Iron	City of Viburnum	***	February 17, 2022	Yes	n/a
Johnson	City of Holden	Yes	April 1, 2022	Yes	n/a
New Madrid	City of Howardville	***	February 8, 2022	***	Yes
	City of Parma	**	September 20, 2021	Yes	n/a
Oregon	City of Alton	**	December 14, 2021	Yes	n/a
Osage	City of Chamois	Yes	April 13, 2022	n/a	n/a
Pettis	City of Green Ridge	Yes	April 11, 2022	***	n/a
Phelps	City of Newburg	**	October 27, 2021	Yes	n/a
Pike	City of Frankford	**	December 6, 2021	Yes	n/a
Randolph	City of Clifton Hill	Yes	April 28, 2022	n/a	n/a
Scott	City of Blodgett	Yes	April 25, 2022	n/a	n/a
	Village of Diehlstadt	Yes	April 12, 2022	n/a	n/a
Shelby	City of Shelbina	***	March 29, 2022	Yes	***
St. Louis	City of Maplewood	**	December 31, 2021	Yes	Yes
	City of Oakland	***	February 21, 2022	Yes	**
	City of Velda City	**	December 25, 2021	Yes	Yes
	City of Warson Woods	**	October 11, 2021	**	Yes
Total Filed		6		15	6

\*\* Filed by December 31, 2021.

\*\*\* Filed after December 31, 2021, but before April 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix F  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due February 28, 2022  
Filed in April 2022

Fiscal Year Ended August 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Franklin	Village of Miramiguo Park	Yes	April 25, 2022	No	n/a
Scott	City of Miner	**	January 31, 2022	Yes	n/a
Total Filed		1		1	0

\*\* Filed by February 28, 2022.

n/a Entities without a municipal judge are not required to file a certification.

Appendix G  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due March 31, 2022  
Filed in April 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Savannah	Yes	April 22, 2022	Yes	n/a
Cedar	City of El Dorado Springs	No		Yes	Yes
Clay	Village of Oakwood	Yes	April 19, 2022	n/a	n/a
Lafayette	City of Lake Lafayette	Yes	April 26, 2022	No	n/a
Linn	City of Brookfield	Yes	April 22, 2022	No	n/a
Madison	City of Fredericktown	Yes	April 29, 2022	No	No
Platte	City of Platte Woods	Yes	April 27, 2022	No	No
Pulaski	City of Dixon	**	March 31, 2022	**	Yes
St. Clair	City of Osceola	Yes	April 29, 2022	Yes	n/a
St. Francois	City of Bonne Terre	Yes	April 19, 2022	Yes	No
	City of Farmington	Yes	April 18, 2022	No	Yes
	City of Park Hills	Yes	April 20, 2022	**	**
St. Louis	City of Pagedale	Yes	April 1, 2022	Yes	Yes
Total Filed		11		5	4

\*\* Filed by March 31, 2022.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.